

RESOURCE ALLOCATION MODEL TASKFORCE
AGENDA
April 28, 2017 - 2:30 p.m. to 5:00 p.m.
SJCC, T-112

- | | |
|--|-------------------|
| 1) Call to Order | SMITH |
| 2) Approval of April 28, 2017 Meeting Agenda | ACTION |
| 3) Approval of March 30, 2017 Meeting Minutes | ACTION |
| 4) Task Force Membership | SMITH |
| 5) John Morton – June 6 th , 2:00 p.m. to 4:00 p.m. | SMITH |
| 6) 10-year Historical Expenditure Comparison | SMITH |
| 7) RAM Transition | STUTZMAN |
| 8) RAM Updates: | SMITH |
| a) Presentation to Academic Senate | |
| b) Presentation to students through College Governance Process | |
| 9) Variables Status Update: | ALEXANDER/ESCOBAR |
| a) Variables Review by Campus | |
| 1. Quantifiable | |
| 2. Convertible to dollars | |
| 3. Timely | |
| 10) Simulation #7, #7A, #7B, #7C, and #9 | STUTZMAN |
| a) Status update of Business Procedures | |
| 11) Differences between revenue model vs. cost based model | STUTZMAN |
| 12) Revisit District-wide costs in 16/17 Adopted Budget | FITZSIMMONS |
| 13) Evaluation of District Services costs at the College Level | FRAZIER |
| a) FTES to \$\$DS Graph | |
| 14) Build Next Agenda | DISCUSSION |
| 15) Check out | DISCUSSION |
| 16) Adjournment | |

Parking Lot:

- 2016 Principles for Budget Development
- CTE Program Enrollment/Cost Data Confirmation/Reconciliation
- Total Cost of Ownership
- Development of Business Procedures

Upcoming Meeting Schedule
Friday, May 5th - 1:00 p.m. to 4:00 p.m.
Friday, May 12th - 1:00 p.m. to 4:00 p.m.
Thursday, May 18th - 12:00 p.m. to 3:00 p.m.

Notes:

Request that students be briefed on RAM efforts through College Governance Process.

Members			
<u>2 Faculty EVC AS:</u> Eric Narveson Steven Graham	<u>1 Faculty SJECCD AS:</u> Fabio Gonzalez	<u>2 Administrators from District:</u> Doug Smith Peter Fitzsimmons	<u>2 Administrators from EVC:</u> Andrea Alexander Lauren McKee
<u>2 Faculty SJCC AS:</u> Jesus Covarrubias Guillermo Castilla	<u>1 Faculty AFT 6157:</u> Barbara Hanfling	<u>2 Administrators from SJCC:</u> Jorge Escobar Keiko Kimura	<u>2 CSEA:</u> Dan Hawkins Yesenia Ramirez
Alternates			
Chris Frazier (Faculty, AS) Phil Crawford (Faculty, AS)	Mark Newton (Faculty, AFT) Paul Fong (Faculty, AFT)	Eugenio Canoy (Administrator)	



Resource Allocation Model Taskforce

Meeting Minutes

March 30, 2017 // SJCC, T-415 // 12:30 p.m. to 3:00 p.m.

Members Present: Eric Narveson (Academic Senate – EVC), Fabio Gonzalez, (Academic Senate – District), Jesus Covarrubias (Academic Senate – SJCC), Guillermo Castilla (Academic Senate – SJCC), Barbara Hanfling (AFT 6157), Doug Smith (Administrator – District), Peter Fitzsimmons (Administrator – District), Keiko Kimura (Administrator – SJCC), Lauren McKee (Administrator – EVC), Dan Hawkins (CSEA – District), Yesenia Ramirez (CSEA – EVC)

Members Absent: Steven Graham (Academic Senate – EVC), Jorge Escobar (Administrator – SJCC), Andrea Alexander (Administrator – EVC)

Alternates Present: Chris Frazier (Academic Senate - SJCC), Eugenio Canoy (Administrator – EVC)

Also Present: Roy Stutzman (RAM Consultant), Sherri Brusseau (Recorder), Kathy Tran, Jonathan Camacho, Jennifer Le, Byron Breland

1) Call to Order – 12:34 p.m.

- a) Mr. Smith noted the list at the bottom of the agenda and the Chancellor’s request to be sure we are holding true to the original group, and that we recognize members, alternates, and guests. Mr. Smith adds that our office has gone through a reconciliation process of this list, and found it to be accurate.
 - i) Mr. Covarrubias requests clarification from Mr. Smith regarding membership.
 - (1) Mr. Smith responds that the request was to confirm who members, alternates, and guests are.
 - (2) Mr. Frazier notes that in the original academic senate agreement, there were six faculty members, and 6 non-faculty members. Mr. Frazier further notes that the membership listed at the bottom of the agenda is not consistent with what he remembers, and would like to ask that Mr. Smith and his staff review and clarify at the next meeting.
 - (3) Ms. Hanfling notes agreement with Mr. Frazier’s comments and adds that we do have multiple people in the room that were not part of the original agreement, but that we as a group agreed to hear them out.
 - (4) Mr. Smith notes that we will add this item to the next meeting agenda to review the findings.

2) Approval of 03/30/17 Meeting Agenda – M/S/P; Ayes- 11, Opposed-0, Abstentions-0, Absent-3, a Motion to approve was made by Fabio Gonzalez; Seconded by Jesus Covarrubias. The agenda was approved as submitted.

- a) Mr. Frazier requests to add an item to the April 7th meeting agenda: “Discussion of how to evaluate District Office, District-wide (WFI/Milpitas) cost at the College Level

- 3) Approval of 03/10/17 Meeting Minutes- M/S/P; Ayes- 9, Opposed-0, Abstentions-2, absent-3, A motion to approve was made by Lauren McKee; seconded by Yesenia Ramirez.
- a) Mr. Frazier notes that in section 4. a.2. of the 03/10/17 meeting minutes, it was his understanding that the Committee would like to have a rolling frame of reference (i.e. "a date stamp") of the changes to the Variables document.
- i) Mr. Smith further noted that, going forward, we will attach these version changes to the meeting minutes.
- ii) The 03/10/17 meeting minutes were approved as submitted.
- 4) Status Update:
- a) Variables Review by Campus:
1. Quantifiable
 2. Convertible to dollars
 3. Timely
- (1) Mr. Smith noted to the Committee that Ms. Alexander and Mr. Escobar are currently in a work-session reviewing the variables now, and should have a report out by our next meeting on Friday, April 7th.
- (2) Mr. Stutzman distributes State Chancellor's Office information regarding Student Equity, noting that this is meant to be an information piece for the committee to review as homework. (Document Link: <http://bit.ly/2o8HTwE>)
- (3) Mr. Frazier questions if Mr. Stutzman is suggesting that we remove the Student Equity item from the variables?
- (a) Mr. Stutzman responds that he is simply trying to provide direction with regard to whether or not this is a variable, and that the allocation could differ from college to college. There are criteria listed in these materials that the State uses to allocate to the Districts, thus this process may be implemented in our allocation model.
- 5) Simulation #7, #8, #9, and Comparison of Key Simulation Elements:
- a) Mr. Stutzman introduced the packet of simulations.
- b) Mr. Stutzman notes that he cannot deliver on his previous promise to create a simulation to allocate District Service cost based upon student success. Mr. Stutzman adds that he has not figured out how to do that. Mr. Stutzman further notes that if District Services works currently and provides the needed service, then it is not an impediment to the service the colleges provide. For example, payroll is a District Service that the Colleges do not need to process.
- i) Mr. Frazier notes that this is a general topic that is important to the Senates. Mr. Frazier further notes that by putting the District Office in a different physical location, an "us vs. them" mentality is created, with a wide-spread belief on the part of the faculty, that the DS has a different attitude about spending. For example, having lunch served at this type of meeting, while nice, gives the impression that the District Office is not working as hard as the Colleges to spend wisely. Additionally, there is an idea that the District is getting first dibs before the funds are allocated to the colleges. The Senates feel that there is a need for this to be addressed. Is there a way to evaluate District Services without having to request it via a Freedom of Information Act request? Mr. Frazier further explains that the Colleges think about each penny spent, and are extremely parsimonious. There is a wide-spread belief by Faculty, that the District does not operate parsimoniously ("the District hires consultants when they don't need to").

- (1) Mr. Covarrubias follows Mr. Frazier's comments, summarizing that the principal by which the two types of entities operate, from the perspective of the campus, is that the District operates from a position of abundance and the colleges are made to operate from a position of scarcity. That becomes engrained in the way things are done, the way people are spoken to, and the way decisions get made. Whether this is perceived or real, these are perceptions, and these are things that we should try to address by finding transparent ways to either prove it wrong, or transform the way things are done.
 - (a) Mr. Stutzman responds that what this Committee is doing, includes those efforts of transparency and reforming ways of doing things by way of these simulations. Mr. Stutzman further notes that these simulations /models for allocating dollars are working the opposite of the widespread belief that Mr. Frazier has described in that the dollars are allocated to the colleges, with a chargeback for District Services, thus it does sunshine the District Services piece so each college has an understanding of exactly how much each college is being assessed.
 - (b) Mr. Stutzman notes the importance of reviewing District Services and District-wide cost as a regular business operation each year. This process would need to be a well-documented process. Many districts operate with a percentage, and this is a topic for conversation. Mr. Stutzman cautions that some district-wide costs can be unpredictable.
 - (i) Mr. Fitzsimmons adds that DW & DS costs are two separate conversations.
- c) Simulation #7 – Mr. Stutzman describes that in Simulation #7, \$20M is taken off the top and distributed evenly between each of the colleges. A line for College Program/Performance Allocation has been added with an equal distribution of \$5M to each college as a placeholder while the variables are reviewed and determined. Mr. Stutzman notes to the committee that under the State apportionment model, the basic allocation to each college would be \$3.6M, whereas in Simulation #7, the base allocation to each college is \$10M.
 - i) Ms. McKee questions, in this simulation, how is Milpitas is being funded?
 - (1) Mr. Stutzman responds that Milpitas is being funded as if it were a Center, not an entity of the District.
 - ii) Mr. Frazier notes that Simulation #7 is a very good model and sensitive to the needs of the district. Mr. Frazier adds that, going forward he would like to solve the question of creating a process of amending it each year. Additionally, moving forward, Mr. Frazier recommends using FTES as one of the variables when it comes to the distribution of the \$5M.
- d) Simulation #8 – A simulation that takes DW/DS off the top:
 - i) Mr. Stutzman notes that in this simulation each college shares DW/DS costs equally.
- e) Simulation #9 – Mr. Stutzman notes that this simulation identifies the fixed costs, noting the FT Salaries and Benefits have been taken off the top.
 - i) Mr. Hawkins makes a request to note that MSC/EM1/Chancellor.
 - (1) Mr. Fitzsimmons responds that we can break this out into line items.
 - ii) Ms. Hanfling questions if the Classified area includes all Classified?
 - (1) Mr. Fitzsimmons responds that all Permanent Classified are included in this area.
 - (2) Mr. Stutzman adds that the cost of Adjunct Faculty would need to come from the balance at the bottom of the simulation.
- f) Summary of #7, #8, & #9: Mr. Stutzman draws the committee's attention to the summary comparison document.
 - i) Ms. Hanfling notes that the shortages always seem to take place at the College level.
 - (1) Mr. Stutzman responds that if the District determined insufficient funds, all entities would share in that deficit, not just the colleges.

(a) Mr. Smith further notes that the discount factor is not described here, that is evaluated on a quarterly basis.

g) Simulation comments/discussion:

- i) Mr. Stutzman notes that a good thing about simulation #7 is that per FTES allocations are almost the same.
- ii) Mr. Gonzalez comments that he likes simulation #9 as it provides a better understanding of what DW & DS services are, providing an overall better picture of Total Cost of Ownership.
- iii) Mr. Gonzalez questions when the District needs to request for more allocation, how do they go about doing this? Would it be via a type of College Program Performance Allocation, and further how does the reallocation take place when we receive additional monies at 1st, 2nd, and 3rd quarter?
 - (1) Mr. Fitzsimmons reminds the committee that at the last meeting Mr. Stutzman noted to the committee that once we decide on the simulation model, there are rules that the committee will need to develop.
 - (2) Mr. Stutzman reminds the group that simulation #9 is essentially what we currently do.
 - (3) Mr. Hawkins notes that we have still not addressed the issue of where collective bargaining comes from.
 - (a) Mr. Stutzman responds that collective bargaining will be handled the same way it has been, and if additional revenue comes in, the District will need to determine how it is allocated.
 - (i) Mr. Hawkins agrees, and adds that this process needs to be written into the business procedures Mr. Stutzman previously noted.
 1. Mr. Fitzsimmons poses example questions that will need to be answered by the Business Procedures:
 - a. What do we do if we get more/less money?
 - b. What do we do if one entity under/over spends their budget?
 - (ii) Mr. Stutzman notes that these simulations provide a framework for allocating dollars. If at some point, the District knows there will be 2% more revenue than anticipated, and the district decides to distribute that 2%, then that will increase the total property tax revenue.
 - (iii) Mr. Frazier notes that, in his opinion, collective bargaining should not only be considered as "what's left over", rather it could be viewed as a strategic value and added to the list of variables if we are looking at simulation #7. Additionally, Mr. Frazier notes that FTES is not nearly as important as compensation for Faculty.
 - (4) Mr. Gonzalez comments that he really likes simulation #9 because it includes District Services and Workforce Institute. If variables were to be included to impact one of the entities, the impact will show across all the entities. Mr. Gonzalez adds that Workforce Institute generates revenues, and would like to know how their revenue generation will impact the district overall.
 - (a) Mr. Stutzman responds that simulation #9 carry's over history with full-time salaries. The FT salaries that we have today, may not be the FT salaries that one would anticipate moving forward if we were trying to create the most efficient organization. With this simulation, you are basing your allocation on cost, however Mr. Stutzman notes his recommendation is to use a revenue based allocation. Simulation #9 is based on cost, rather than revenue.

- (i) Ms. Hanfling questions whether or not simulation #9 creates a level playing field with district services. Meaning when we look at salaries equally across the board, then we are looking at everyone on an equal plane. Ms. Hanfling questions what is meant by "not the most efficient way".
1. Mr. Stutzman responds that it means costs will be funded no matter if needed or not.
 - a. Mr. Fitzsimmons comments that his preference is simulation #7. This simulation is a hybrid approach providing \$10M to each college, provides an area for variables, and it factors in the # of FTES that each college. As a group we should determine a fair percentage that district services should operate from. Mr. Fitzsimmons adds that the challenge with simulation #9 is that if the salaries and benefits are taken off the top and then those costs increase higher than the revenues, another area will be squeezed/cut, and conversely if those costs decrease areas will expand.
 - i. Mr. Gonzalez and Mr. Covarrubias note that those variables have not yet been set. Mr. Covarrubias adds that there could conceivably be a Business Rule established for this scenario.
 - ii. Mr. Fitzsimmons adds that with this simulation we may have to squeeze, but that would need to be determined at the campus level based upon their mission, vision, and values.
 - iii. Mr. Gonzalez agrees with Mr. Fitzsimmons's comments, but would like it reflected in the minutes that the reason he prefers simulation #9 is that because when we agreed to do this resource allocation model, we agreed to make sure to create a simulation that would create the least amount of transitional impact. Mr. Gonzalez further notes that under simulation #7, this will force the colleges to "really tighten up their belt", thus impacting the colleges in year-one. Mr. Gonzalez adds that whichever simulation is chosen, we need to test it for at least two years. If we choose simulation #7 at this point in time, Mr. Gonzalez is very concerned about the immediate constraints that will be placed on the colleges.
 - iv. Mr. Stutzman notes that whatever is chosen, is never fully implemented in year-one, as it is a long implementation process.
 - v. Mr. Gonzalez notes that a line should be added at the bottom of simulation #9 when additional monies are received in quarter 1, 2, & 3.
 - vi. Ms. Hanfling notes that there are aspects of simulation #7 and #9 that make sense, but we will not fully know which simulation will work until we establish the business rules.
 - vii. Mr. Stutzman notes that before the next meeting, he will provide a sampling of business rules to the committee.
 - viii. Mr. Covarrubias questions if these business rules include reference to a District's Mission, Vision, and Values?
 - ix. Mr. Stutzman responds that he believes they do include these items within the preamble.
 - x. Mr. Frazier notes his concern with the state of the current Program Reviews and their lack of robust quality to allow for a whole new simulation structure. However, in the long term, simulation #7 has

the potential for recognizing up front what the goals and plans of each of the colleges are, and creates a very fertile way of making a better set of colleges. Further, as we go into the rules, we may find a way to start at simulation #9 and move into simulation #7.

- xi. Mr. Fitzsimmons reminds the group that as Mr. Stutzman notes, this is a phased process and not a flip of the switch.
- xii. Mr. Newton questions how long the transition time period would be?
- xiii. Mr. Stutzman notes that this could be done within 2-3 years.
- xiv. Mr. Fitzsimmons notes to the group that we need to keep in mind that both colleges have very small variances in terms of their budgets. Thus the timeline to implement a new model would be shorter than that of a district that has, for example, one very large college and one very small college.
- xv. Mr. Gonzalez notes that he would like it reflected in the minutes that one of the rules should be, if a particular college is greatly affected, a formula or business rule is in place to assist with this transition.
- xvi. Mr. Fitzsimmons notes that this was addressed in one of our 29 key issue statements.
- xvii. Ms. Kimura comments that she likes simulation #7 & simulation #9, with a preference towards simulation #7. However, from the perspective of SJCC's Finance Committee, Ms. Kimura notes that neither of these simulations resolve the bigger issue of the college going through the vetting process to ensure that the costs make sense, and costs are in line with program review and the plans of the programs and divisions, and yet at the end, the total request for the last two years has come up as double of what we anticipate receiving. Ms. Kimura notes that this may not be a dilemma that can be resolved here, but it does represent a very large issue for SJCC as they attempt to represent the full needs of each department.
- xviii. Mr. Stutzman notes that one remedy would be to take \$1M off to top for innovation. However, the committee needs to remember that there will be many people at the table to compete for the \$1M.
- xix. Mr. Frazier reiterates that what the SJCC Finance Committee has determined "to keep the lights on" will include a recommendation to cut programs.
- xx. Mr. Gonzalez reiterates that simulation #9 allows for the position funding to stay with the colleges when you have a Faculty member leave/retire.
- xxi. Ms. Hanfling questions if we have the ability to look at the costs between all entities over the last ten-years.
- xxii. Mr. Fitzsimmons responds that a document was previously provided to this group which illustrates this cost comparison.
- xxiii. In closing, Mr. Stutzman reiterates to the group that the allocation does not dictate how the funds are spent.

6) Differences between revenue model vs. cost based model:

a) Total Cost of Ownership

- i) The group agreed to move this item to the next meeting agenda.
- 7) Review Article: "Program Costs and Student Completion":
 - a) Mr. Castilla distributed an additional document outlining the reasons why he would like to propose that this group use program costs and student completion as part of the budget allocation model. Mr. Castilla notes that we still do not know how much is really spent per student, as well as we cannot say that CTE students are equal to GE students. This is important to ensure our modeling of social justice and finding efficiencies to serve our students.
 - i) In terms of efficiency, Mr. Castilla provides an example of a Physics course he previously taught where each set up cost \$2500, of which he needed 7 setups to teach all the students in the class, versus teaching a general ed. mathematics classes of approximately 50 students. Thus we cannot state that all students are created equal.
 - ii) Mr. Castilla further notes that using an FTES metric is, in his opinion, illogical.
- 8) Revisit District-wide Adopted Budget:
 - i) The group agreed to move this item to the next meeting agenda.
- 9) FTES to \$\$DS:
 - i) The group agreed to move this item to the next meeting agenda.
- 10) Build Next Agenda:
 - a) Variables status update
 - b) Simulation #7, #9, and review of business rules
 - c) Differences between revenue model vs. cost based model
 - i) Total Cost of Ownership
 - d) Revisit District-wide Adopted Budget
 - e) Evaluation of shared District Services at the College/DW/WFI/Milpitas Levels
 - f) FTES to \$\$DS
- 11) Adjournment

The meeting was adjourned at 3:07 PM

RAM Taskforce Variables for the Colleges

1. Base Allocation based upon FTES for college and services allocations
2. Overhead cost of CTE Programs (Program cost analysis) and Percentage of Academic Programs Traditional vs. CTE
3. Amount of Non-Credit Programs
4. Equity Matrix/Equity Lens
5. Athletic Programs
6. Graduation Rate, Persistence Rate, Attrition Rate
7. Number of conferred Degrees and Certificates (output), and gross square footage and assignable square footage, including grounds.
8. Training and Staff Development - **Priority Tier 4**
9. Special programs EOPS, DSPS - **Priority Tier 4**
10. Total Cost of Ownership
11. Staffing analysis – 1998-today. Span of control, delegation ability
12. How do we support categorical and grants (staffing, processing, activities)
13. What support was added and how will new funds and initiatives help enrollment (strong workforce, adult ed., noncredit, dual enrollment.)
14. Cost of administration, instruction, services by entity
15. Discretionary funding – how much is for keeping the lights on
16. Aspire, Enlace, Affirm, Umoja

RAM Taskforce

Members			
<u>2 Faculty EVC AS:</u> Eric Narveson Steven Graham	<u>1 Faculty SJECCD AS:</u> Fabio Gonzalez	<u>2 Administrators from District:</u> Doug Smith Peter Fitzsimmons	<u>2 Administrators from EVC:</u> Andrea Alexander Lauren McKee
<u>2 Faculty SJCC AS:</u> Jesus Covarrubias Guillermo Castilla	<u>1 Faculty AFT 6157:</u> Barbara Hanfling	<u>2 Administrators from SJCC:</u> Jorge Escobar Keiko Kimura	<u>2 CSEA:</u> Dan Hawkins Yesenia Ramirez
Alternates			
Chris Frazier (Faculty, AS) Phil Crawford (Faculty, AS)	Mark Newton (Faculty, AFT) Paul Fong (Faculty, AFT)	Eugenio Canoy (Administrator)	

Historical Expenditure Comparison

Updated 04/24/2017

Personnel	FY06-07	FY11-12	Difference \$	Difference %
SJCC				
Certificated	16,231,047	18,016,675	1,785,628	11.00%
Classified	5,467,789	3,958,698	-1,509,091	-27.60%
Benefits	5,636,908	6,675,321	1,038,413	18.42%
Total Personnel	27,335,744	28,650,694	1,314,950	4.81%
EVC				
Certificated	15,090,418	16,813,336	1,722,918	11.42%
Classified	5,585,857	4,977,599	-608,258	-10.89%
Benefits	5,758,746	7,180,972	1,422,226	24.70%
Total Personnel	26,435,021	28,971,907	2,536,886	9.60%
DS				
Certificated	1,240,808	608,209	-632,599	-50.98%
Classified	6,031,788	5,169,086	-862,702	-14.30%
Benefits	2,436,574	2,751,630	315,056	12.93%
Total Personnel	9,709,170	8,528,925	-1,180,245	-12.16%
TOTAL				
Certificated	32,562,273	35,438,220	2,875,947	8.83%
Classified	17,085,434	14,105,383	-2,980,051	-17.44%
Benefits	13,832,228	16,607,923	2,775,695	20.07%
Total Personnel	63,479,935	66,151,526	2,671,591	4.21%

Personnel	FY11-12	FY15-16	Difference \$	Difference %
SJCC				
Certificated	18,016,675	22,589,311	4,572,636	25.38%
Classified	3,958,698	5,538,464	1,579,766	39.91%
Benefits	6,675,321	8,516,943	1,841,622	27.59%
Total Personnel	28,650,694	36,644,718	7,994,024	27.90%
EVC				
Certificated	16,813,336	21,254,724	4,441,388	26.42%
Classified	4,977,599	6,343,394	1,365,795	27.44%
Benefits	7,180,972	8,625,454	1,444,482	20.12%
Total Personnel	28,971,907	36,223,572	7,251,665	25.03%
DS				
Certificated	608,209	446,265	-161,944	-26.63%
Classified	5,169,086	8,084,333	2,915,247	56.40%
Benefits	2,751,630	3,943,810	1,192,180	43.33%
Total Personnel	8,528,925	12,474,408	3,945,483	46.26%
TOTAL				
Certificated	35,438,220	44,290,300	8,852,080	24.98%
Classified	14,105,383	19,966,191	5,860,808	41.55%
Benefits	16,607,923	21,086,207	4,478,284	26.96%
Total Personnel	66,151,526	85,342,698	19,191,172	29.01%

Personnel	FY06-07	FY15-16	Difference \$	Difference %
SJCC				
Certificated	16,231,047	22,589,311	6,358,264	39.17%
Classified	5,467,789	5,538,464	70,675	1.29%
Benefits	5,636,908	8,516,943	2,880,035	51.09%
Total Personnel	27,335,744	36,644,718	9,308,974	34.05%
EVC				
Certificated	15,090,418	21,254,724	6,164,306	40.85%
Classified	5,585,857	6,343,394	757,537	13.56%
Benefits	5,758,746	8,625,454	2,866,708	49.78%
Total Personnel	26,435,021	36,223,572	9,788,551	37.03%
DS				
Certificated	1,240,808	446,265	-794,543	-64.03%
Classified	6,031,788	8,084,333	2,052,545	34.03%
Benefits	2,436,574	3,943,810	1,507,236	61.86%
Total Personnel	9,709,170	12,474,408	2,765,238	28.48%
TOTAL				
Certificated	32,562,273	44,290,300	11,728,027	36.02%
Classified	17,085,434	19,966,191	2,880,757	16.86%
Benefits	13,832,228	21,086,207	7,253,979	52.44%
Total Personnel	63,479,935	85,342,698	21,862,763	34.44%

Discretionary*	FY11-12	FY15-16	Difference \$	Difference %
SJCC				
Supplies	309,760	419,293	109,533	35.36%
Services	350,306	1,195,515	845,209	241.28%
Capital	155,233	256,156	100,923	65.01%
Other Outgo	417,590	209,347	-208,243	-49.87%
Total Discretionary	1,232,889	2,080,311	847,422	68.73%
EVC				
Supplies	143,476	258,836	115,360	80.40%
Services	1,034,573	607,772	-426,801	-41.25%
Capital	12,866	563,173	550,307	4277.22%
Other Outgo	319,525	253,597	-65,928	-20.63%
Total Discretionary	1,510,440	1,683,378	172,938	11.45%
DS				
Supplies	113,333	121,734	8,401	7.41%
Services	1,039,636	1,399,831	360,195	34.65%
Capital	25,426	120,542	95,116	374.09%
Other Outgo	0	0	0	
Total Discretionary	1,178,395	1,642,107	463,712	39.35%
TOTAL				
Supplies	566,569	799,863	233,294	41.18%
Services	2,424,515	3,203,118	778,603	32.11%
Capital	193,525	939,871	746,346	385.66%
Other Outgo	737,115	462,944	-274,171	-37.20%
Total Discretionary	3,921,724	5,405,796	1,484,072	37.84%

*Pre-FY2011/12 District Services and District-wide were comingled. Discretionary includes carryover, rental, and one-time money.

Summary Comments:

The above analysis shows the historical personnel costs for the two College campuses and District Services, as well as identifies the discretionary expenditures by location. The purpose of this report is to ascertain the comparison of effort over a 10-year period among the various entities.

FY 2006/07 data has been adjusted to show the effect of the salary & benefit transfer of positions that were decentralized from District Services to the campuses sometime after FY2006/07, but before FY2011/12.

1. 19-Custodial positions to each of the colleges.
2. 4-Grounds positions to EVC, and 2-Grounds positions to SJCC.

The total personnel dollar and percentage value differences from FY2006/07 to FY2015/16 are:

	\$	%
1. SJCC	9,308,974	34.05
2. EVC	9,788,551	37.03
3. DS	<u>2,765,238</u>	<u>28.48</u>
4. Total all	21,862,763	34.44

San Jose-Evergreen Community College District

SB 361 Allocation FUND 10

2016/17 Adopted Budget

SIMULATION # 7 (3 YR. AVG ACTUAL FTES)

REVENUE TO BE DISTRIBUTED		SJECCD 3YR AVERAGE TOTAL/CREDIT, NON-CREDIT & NR (13/14; 14/15; 15/16)	SJCC 3-YR AVERAGE FTES	EVC 3-YR AVERAGE FTES	SJCC Allocation	EVC Allocation	Milpitas Extension	WFI
CR & NC (RFTEs)		12,334	5,965	6,369				
Non-Resident		408	248	160				
Total FTES		12,742	6,213	6,529				
Property taxes								
Secured	\$ 75,914,000							
Supplemental Secured	\$ 3,037,000							
Unsecured Roll	\$ 6,247,000							
RDA Passthru	\$ 1,242,600							
RDA Residual Payments	\$ 2,282,000							
Secured Homeowners Exempt	\$ 436,000							
Total Property Tax	\$ 89,158,600							
BASIC ALLOCATION	\$ 20,000,000				\$ 10,000,000	\$ 10,000,000		
Milpitas Extension	\$ 750,000						\$ 750,000	
Workforce Institute	\$ 125,866							\$ 125,866
COLLEGEPROGRAM/PERFORMANCE ALLOCATION (VARIABLES)	\$ 10,000,000				\$ 5,000,000	\$ 5,000,000		
PROPERTY TAX DISTRIBUTED PER RFTEs	\$ 58,282,734	PER RFTEs =	\$ 4,725.37		\$ 28,186,842	\$ 30,095,892		
TOTAL PROPERTY TAX ALLOCATION					\$ 43,186,842	\$ 45,095,892	\$ 750,000	\$ 125,866
Other Revenues								
Mandated Cost	\$ 1,440,733							
EPA	\$ 1,250,000							
Lottery	\$ 1,800,000							
Interest	\$ 157,530							
Other State Income	\$ 3,118,553							
Other local income	\$ 910,811							
Property Rental	\$ 150,840							
State Reimbursed Cost	\$ 214,336							
Use of facilities	\$ 170,672							
Other Financing Sources	\$ 227,376							
TOTAL OTHER DISTRIBUTED PER FTES	\$ 9,440,851	PER RFTEs =	\$ 765.43		\$ 4,565,808	\$ 4,875,043		
TOTAL NON-CAMPUS GENERATED REVENUES ALLOCATED	\$ 98,599,451				\$ 47,752,650	\$ 49,970,935		
LESS:								
DW EXPENSE	\$ 12,548,875	11.44%			\$ 6,118,741	\$ 6,429,947		
Assessment per FTES			PER FTES =	\$ 984.83				
DISTRICT SERVICE EXPENSE	\$ 15,982,935	14.57%			\$ 7,793,164	\$ 8,189,533		
Assessment per FTES			PER FTES =	\$ 1,254.33				
NET ALLOCATION					\$ 33,840,745	\$ 35,351,455		
REVENUE PER FTES					\$ 5,446.76	\$ 5,414.53		
PLUS COLLEGE GENERATED REVENUE								
Instructional materials fees					\$ 31,623	\$ 4,565		
Enrollment fees intl students					\$ 659,309	\$ 636,420		
Enrollment fees residents					\$ 2,748,236	\$ 2,749,373		
Enrollment fees non residents					\$ 366,801	\$ 298,852		
Parking Fees					\$ 133,227	\$ 125,271		
Other local income					\$ 191,201	\$ 81,424		
B.O.G. (2% Admin Fee)					\$ 118,715	\$ 98,099		
Federal MAA Program					\$ -	\$ -		
Other financing sources					\$ 350,000	\$ 98,500		
TOTAL	\$ 8,691,616				\$ 4,599,112	\$ 4,092,504		
TOTAL REVENUE	\$ 107,291,067							
NET ALLOCATION + COLLEGE REVENUE					\$ 38,439,857	\$ 39,443,959	\$ 750,000	\$ 125,866
REVENUE PER FTES					\$ 6,187	\$ 6,041		
LESS EXPENDITURE BUDGET					\$ 39,855,546	\$ 40,417,692	\$ 750,000	\$ 125,866
EXPENDITURE PER FTES					\$ 6,415	\$ 6,190		
BALANCE/DEFICIT					\$ (1,415,688.95)	\$ (973,732.61)	\$ -	\$ -
Control Numbers (from Adopted Budget Document)								
Revenues in Adopted Budget	\$ 107,291,067							
Expenditures in Adopted Budget	\$ 109,680,914							
Deficit	\$ (2,389,847)							

San Jose-Evergreen Community College District

SB 361 Allocation FUND 10

2016/17 Adopted Budget

SIMULATION # 7A (3 YR. AVG ACTUAL FTES)

REVENUE TO BE DISTRIBUTED		SJECED 3YR AVERAGE TOTAL/CREDIT, NON-CREDIT & NR (13/14; 14/15; 15/16)	SJCC 3-YR AVERAGE FTES	EVC 3-YR AVERAGE FTES	SJCC Allocation	EVC Allocation	Milpitas Extension	WFI
CR & NC (RFTES)		12,334	5,965	6,369				
Non-Resident		408	248	160				
Total FTES		12,742	6,213	6,529				
Property taxes								
Secured	\$ 75,914,000							
Supplemental Secured	\$ 3,037,000							
Unsecured Roll	\$ 6,247,000							
RDA Passthru	\$ 1,242,600							
RDA Residual Payments	\$ 2,282,000							
Secured Homeowners Exempt	\$ 436,000							
Total Property Tax	\$ 89,158,600							
BASIC ALLOCATION	\$ 20,000,000				\$ 10,000,000	\$ 10,000,000		
Milpitas Extension	\$ 750,000						\$ 750,000	
Workforce Institute	\$ 125,866							\$ 125,866
COLLEGEPROGRAM/PERFORMANCE ALLOCATION (VARIABLES)								
	\$ 9,000,000				\$ 4,500,000	\$ 4,500,000		
PERFORMANCE ALLOCATION AND INNOVATION FUND	\$ 1,000,000				\$ 500,000	\$ 500,000		
PROPERTY TAX DISTRIBUTED PER RFTES	\$ 58,282,734	PER RFTES =	\$ 4,725.37		\$ 28,186,842	\$ 30,095,892		
TOTAL PROPERTY TAX ALLOCATION					\$ 43,186,842	\$ 45,095,892	\$ 750,000	\$ 125,866
Other Revenues								
Mandated Cost	\$ 1,440,733							
EPA	\$ 1,250,000							
Lottery	\$ 1,800,000							
Interest	\$ 157,530							
Other State Income	\$ 3,118,553							
Other local income	\$ 910,811							
Property Rental	\$ 150,840							
State Reimbursed Cost	\$ 214,336							
Use of facilities	\$ 170,672							
Other Financing Sources	\$ 227,376							
TOTAL OTHER DISTRIBUTED PER FTES	\$ 9,440,851	PER RFTES =	\$ 765.43		\$ 4,565,808	\$ 4,875,043		
TOTAL NON-CAMPUS GENERATED REVENUES ALLOCATED	\$ 98,599,451				\$ 47,752,650	\$ 49,970,935		
LESS:								
DW EXPENSE	\$ 12,548,875	11.44%			\$ 6,118,741	\$ 6,429,947		
Assessment per FTES			PER FTES =	\$ 984.83				
DISTRICT SERVICE EXPENSE	\$ 15,982,935	14.57%			\$ 7,793,164	\$ 8,189,533		
Assessment per FTES			PER FTES =	\$ 1,254.33				
NET ALLOCATION					\$ 33,840,745	\$ 35,351,455		
REVENUE PER FTES					\$ 5,446.76	\$ 5,414.53		
PLUS COLLEGE GENERATED REVENUE								
Instructional materials fees					\$ 31,623	\$ 4,565		
Enrollment fees intl students					\$ 659,309	\$ 636,420		
Enrollment fees residents					\$ 2,748,236	\$ 2,749,373		
Enrollment fees non residents					\$ 366,801	\$ 298,852		
Parking Fees					\$ 133,227	\$ 125,271		
Other local income					\$ 191,201	\$ 81,424		
B.O.G. (2% Admin Fee)					\$ 118,715	\$ 98,099		
Federal MAA Program					\$ -	\$ -		
Other financing sources					\$ 350,000	\$ 98,500		
TOTAL	\$ 8,691,616				\$ 4,599,112	\$ 4,092,504		
TOTAL REVENUE	\$ 107,291,067							
NET ALLOCATION + COLLEGE REVENUE					\$ 38,439,857	\$ 39,443,959	\$ 750,000	\$ 125,866
REVENUE PER FTES					\$ 6,187	\$ 6,041		
LESS EXPENDITURE BUDGET					\$ 39,855,546	\$ 40,417,692	\$ 750,000	\$ 125,866
EXPENDITURE PER FTES					\$ 6,415	\$ 6,190		
BALANCE/DEFICIT					\$ (1,415,688.95)	\$ (973,732.61)	\$ -	\$ -
Control Numbers (from Adopted Budget Document)								
Revenues in Adopted Budget	\$ 107,291,067							
Expenditures in Adopted Budget	\$ 109,680,914							
Deficit	\$ (2,389,847)							

San Jose-Evergreen Community College District

SB 361 Allocation FUND 10

2016/17 Adopted Budget

SIMULATION # 7B--2016/17 P-2 FTES

REVENUE TO BE DISTRIBUTED		SJECCD 2016/17 P-2 TOTAL/CREDIT, NON-CREDIT & NR	SJCC 2016/17 P- 2	EVC 2016/17 P- 2	SJCC Allocation	EVC Allocation	Milpitas Extension	WFI
CR & NC (RFTEs)		11,917	5,333	6,584				
Non-Resident		888	456	432				
Total FTES		12,805	5,789	7,016				
Property taxes								
Secured	\$ 75,914,000							
Supplemental Secured	\$ 3,037,000							
Unsecured Roll	\$ 6,247,000							
RDA Passthru	\$ 1,242,600							
RDA Residual Payments	\$ 2,282,000							
Secured Homeowners Exempt	\$ 436,000							
Total Property Tax	\$ 89,158,600							
BASIC ALLOCATION	\$ 20,000,000				\$ 10,000,000	\$ 10,000,000		
Milpitas Extension	\$ 750,000						\$ 750,000	
Workforce Institute	\$ 125,866							\$ 125,866
COLLEGEPROGRAM/PERFORMANCE ALLOCATION (VARIABLES)	\$ 10,000,000				\$ 5,000,000	\$ 5,000,000		
PROPERTY TAX DISTRIBUTED PER RFTEs	\$ 58,282,734	PER RFTEs =	\$ 4,890.72		\$ 26,082,220	\$ 32,200,514		
TOTAL PROPERTY TAX ALLOCATION					\$ 41,082,220	\$ 47,200,514	\$ 750,000	\$ 125,866
					\$ 7,703	\$ 7,169		
Other Revenues								
Mandated Cost	\$ 1,440,733							
EPA	\$ 1,250,000							
Lottery	\$ 1,800,000							
Interest	\$ 157,530							
Other State Income	\$ 3,118,553							
Other local income	\$ 910,811							
Property Rental	\$ 150,840							
State Reimbursed Cost	\$ 214,336							
Use of facilities	\$ 170,672							
Other Financing Sources	\$ 227,376							
TOTAL OTHER DISTRIBUTED PER FTES	\$ 9,440,851	PER RFTEs =	\$ 792.22		\$ 4,224,894	\$ 5,215,957		
TOTAL NON-CAMPUS GENERATED REVENUES ALLOCATED	\$ 98,599,451				\$ 45,307,114	\$ 52,416,471		
LESS:								
DW EXPENSE	\$ 12,548,875	11.44%			\$ 5,673,209	\$ 6,875,666		
Assessment per FTES		PER FTES =	\$ 980.00					
DISTRICT SERVICE EXPENSE	\$ 15,982,935	14.57%			\$ 7,225,710	\$ 8,757,225		
Assessment per FTES		PER FTES =	\$ 1,248.18					
NET ALLOCATION					\$ 32,408,196	\$ 36,783,579		
REVENUE PER FTES					\$ 5,598.24	\$ 5,242.81		
PLUS COLLEGE GENERATED REVENUE							Not adjusted for actual	
Instructional materials fees					\$ 31,623	\$ 4,565		
Enrollment fees intl students					\$ 659,309	\$ 636,420		
Enrollment fees residents					\$ 2,748,236	\$ 2,749,373		
Enrollment fees non residents					\$ 366,801	\$ 298,852		
Parking Fees					\$ 133,227	\$ 125,271		
Other local income					\$ 191,201	\$ 81,424		
B.O.G. (2% Admin Fee)					\$ 118,715	\$ 98,099		
Federal MAA Program					\$ -	\$ -		
Other financing sources					\$ 350,000	\$ 98,500		
TOTAL	\$ 8,691,616				\$ 4,599,112	\$ 4,092,504		
TOTAL REVENUE	\$ 107,291,067							
NET ALLOCATION + COLLEGE REVENUE					\$ 37,007,308	\$ 40,876,083	\$ 750,000	\$ 125,866
REVENUE PER FTES					\$ 6,393	\$ 5,826		
LESS EXPENDITURE BUDGET					\$ 39,855,546	\$ 40,417,692	\$ 750,000	\$ 125,866
EXPENDITURE PER FTES					\$ 6,885	\$ 5,761		
BALANCE/DEFICIT					\$ (2,848,238.14)	\$ 458,391.14	\$ -	\$ -
Control Numbers (from Adopted Budget Document)								
Revenues in Adopted Budget	\$ 107,291,067							
Expenditures in Adopted Budget	\$ 109,680,914							
Deficit	\$ (2,389,847)							

San Jose-Evergreen Community College District									
SB 361 Allocation FUND 10									
2016/17 Adopted Budget									
SIMULATION # 7C (3 YR. AVG ACTUAL FTES) with deficit reduction applied to DS									
REVENUE TO BE DISTRIBUTED		SJECED 3YR AVERAGE TOTAL/CREDIT, NON-CREDIT & NR (13/14; 14/15; 15/16)	SJCC 3-YR AVERAGE FTES	EVC 3-YR AVERAGE FTES	SJCC Allocation	EVC Allocation	Milpitas Extension	WFI	
CR & NC (RFTES)		12,334	5,965	6,369					
Non-Resident		408	248	160					
Total FTES		12,742	6,213	6,529					
Property taxes									
Secured	\$ 75,914,000								
Supplemental Secured	\$ 3,037,000								
Unsecured Roll	\$ 6,247,000								
RDA Passthru	\$ 1,242,600								
RDA Residual Payments	\$ 2,282,000								
Secured Homeowners Exempt	\$ 436,000								
Total Property Tax	\$ 89,158,600								
BASIC ALLOCATION		\$ 20,000,000			\$ 10,000,000	\$ 10,000,000			
Milpitas Extension	\$ 750,000						\$ 750,000		
Workforce Institute	\$ 125,866							\$ 125,866	
COLLEGE PROGRAM/PERFORMANCE ALLOCATION (VARIABLES)		\$ 10,000,000			\$ 5,000,000	\$ 5,000,000			
PROPERTY TAX DISTRIBUTED PER RFTES		\$ 58,282,734	PER RFTES =	\$ 4,725.37	\$ 28,186,842	\$ 30,095,892			
TOTAL PROPERTY TAX ALLOCATION					\$ 43,186,842	\$ 45,095,892	\$ 750,000	\$ 125,866	
					\$ 7,240	\$ 7,081			
Other Revenues									
Mandated Cost	\$ 1,440,733								
EPA	\$ 1,250,000								
Lottery	\$ 1,800,000								
Interest	\$ 157,530								
Other State Income	\$ 3,118,553								
Other local income	\$ 910,811								
Property Rental	\$ 150,840								
State Reimbursed Cost	\$ 214,336								
Use of facilities	\$ 170,672								
Other Financing Sources	\$ 227,376								
TOTAL OTHER DISTRIBUTED PER FTES	\$ 9,440,851	PER RFTES =	\$ 765.43		\$ 4,565,808	\$ 4,875,043			
TOTAL NON-CAMPUS GENERATED REVENUES ALLOCATED		\$ 98,599,451			\$ 47,752,650	\$ 49,970,935			
LESS:									
DW EXPENSE	\$ 12,548,875	11.44%			\$ 6,118,741	\$ 6,429,947			
Assessment per FTES			PER FTES =	\$ 984.83					
DISTRICT SERVICE EXPENSE	\$ 15,982,935	14.57%		\$ 1,254.33					
less 2.18%	\$ 348,428		PER FTES =						
District Service expense after deficit funding- Assessment per FTES	\$ 15,634,507	14.57%		\$ 1,226.99	\$ 7,623,273	\$ 8,011,001			
NET ALLOCATION REVENUE PER FTES					\$ 5,474.11	\$ 5,441.87			
PLUS COLLEGE GENERATED REVENUE									
Instructional materials fees					\$ 31,623	\$ 4,565			
Enrollment fees intl students					\$ 659,309	\$ 636,420			
Enrollment fees residents					\$ 2,748,236	\$ 2,749,373			
Enrollment fees non residents					\$ 366,801	\$ 298,852			
Parking Fees					\$ 133,227	\$ 125,271			
Other local income					\$ 191,201	\$ 81,424			
B.O.G. (2% Admin Fee)					\$ 118,715	\$ 98,099			
Federal MAA Program					\$ -	\$ -			
Other financing sources					\$ 350,000	\$ 98,500			
TOTAL	\$ 8,691,616				\$ 4,599,112	\$ 4,092,504			
TOTAL REVENUE	\$ 107,291,067								
NET ALLOCATION + COLLEGE REVENUE					\$ 38,609,748	\$ 39,622,491	\$ 750,000	\$ 125,866	
REVENUE PER FTES					\$ 6,214	\$ 6,069			
LESS EXPENDITURE BUDGET					\$ 39,855,546	\$ 40,417,692	\$ 750,000	\$ 125,866	
EXPENDITURE PER FTES					\$ 6,415	\$ 6,190			
BALANCE/DEFICIT					\$ (1,245,797.98)	\$ (795,200.80)	\$ -	\$ -	\$ (2,040,998.77)
					-3.13%	-1.97%			-1.86%
Control Numbers (from Adopted Budget Document)									
Revenues in Adopted Budget	\$ 107,291,067								
Expenditures in Adopted Budget	\$ 109,680,914								
Deficit	\$ (2,389,847)	-2.18%							

Query Expense

Fu	Lo	User	Objct	ID-Line	Date	Description	Budget
10	99	00000	55400	04366 - 1	06/24/16	Athletic Insurance (Varsity Sports)	132,680.00
0836 - Varsity Sports							132,680.00
10	99	00000	52210	05951 - 30	08/17/16	Vac Liability	7,000.00
5992 - Accumulated Vacation-Instr.							7,000.00
10	99	00000	54300	05952 - 3	07/15/16	Supplies	129,105.00
10	99	00000	55100	05952 - 19	07/15/16	Personal/Contract Services	97,500.00
10	99	00000	55130	05952 - 11	07/15/16	Conference/Training	10,000.00
10	99	00000	55560	05952 - 9	07/15/16	Fuel	2,000.00
10	99	00000	55610	05952 - 14	07/15/16	Weed Abatement	12,400.00
10	99	00000	55620	05952 - 16	07/15/16	Repairs	274,696.00
10	99	00000	56411	05952 - 4	07/15/16	Equipment	20,000.00
6510 - Maintenance							545,701.00
10	99	00000	55510	05956 - 14	07/27/16	Districtwide Telephone	279,000.00
10	99	00000	55520	06500 - 2	07/15/16	Gas	350,000.00
10	99	00000	55530	06500 - 3	07/15/16	Electricity	2,180,000.00
10	99	00000	55539	06500 - 1	07/15/16	Solar Project Rebate	-415,000.00
10	99	00000	55540	06500 - 4	07/15/16	Water	400,000.00
10	99	00000	55550	06500 - 5	07/15/16	Garbage	105,000.00
10	99	00000	55620	05952 - 17	07/15/16	Utilities	15,000.00
6570 - Utilities							2,914,000.00
10	99	00000	55100	05950 - 12	08/17/16	TDS Non-Participating Vendor	2,500.00
10	99	00000	55712	05950 - 10	08/17/16	Legal Fees	75,000.00
6609 - Vice Chancellor-Administrative Services							77,500.00
10	99	00000	54300	05951 - 18	08/17/16	Supplies	7,000.00
10	99	00000	55100	05951 - 13	08/17/16	Armored Car Services	12,500.00
10	99	00000	55100	05951 - 14	08/17/16	Higher One Contract	5,101.00
10	99	00000	55100	05951 - 31	08/17/16	One-Time Inventory Audit Services	66,100.00
10	99	00000	55702	05950 - 22	08/17/16	COTOP and Collection Agency Commission	65,000.00
10	99	00000	55831	05951 - 25	08/17/16	Bank Service Charges	93,800.00
10	99	30902	55832	05950 - 23	08/17/16	Bad Debts Allowance FY16-17	304,828.00
6720 - Fiscal Services - Accounting							554,329.00
10	99	00000	55400	04366 - 2	06/24/16	Property & Liability Insurance	442,320.00
10	99	00000	55610	04366 - 5	06/24/16	Tech Center Ground Lease	368,945.00
6727 - District Operations							811,265.00
10	99	00000	54300	05948 - 1	07/28/16	Districtwide Supplies	1,800.00
10	99	00000	55100	05948 - 2	07/28/16	Contracted Services	35,000.00
10	99	00000	55100	05948 - 3	07/28/16	ASR Analytics Contract	30,000.00
10	99	00000	55712	05948 - 4	07/28/16	Legal Fees	120,000.00
10	99	65101	54301	05948 - 5	07/28/16	Food	1,000.00
10	99	65101	55130	05948 - 7	07/28/16	PeopleAdmin	18,446.00
10	99	65101	55711	05948 - 8	07/28/16	Advertising	79,800.00
10	99	65102	55100	05948 - 9	07/28/16	Benefit Broker Contract	110,000.00
10	99	65103	55100	05948 - 10	07/28/16	Flexible Spending TPA Contract	8,500.00
10	99	65104	55100	05948 - 11	07/28/16	Benefit Administrative System Contract	39,500.00
10	99	96001	55712	05948 - 12	07/28/16	Legal Fees for Negotiations	35,000.00
6731 - Human Resources Districtwide							479,046.00
10	99	31301	55830	05950 - 8	08/17/16	County Citation Administrative Fees	50,000.00
10	99	31301	55830	05950 - 9	08/17/16	Turbo Data Systems	18,000.00

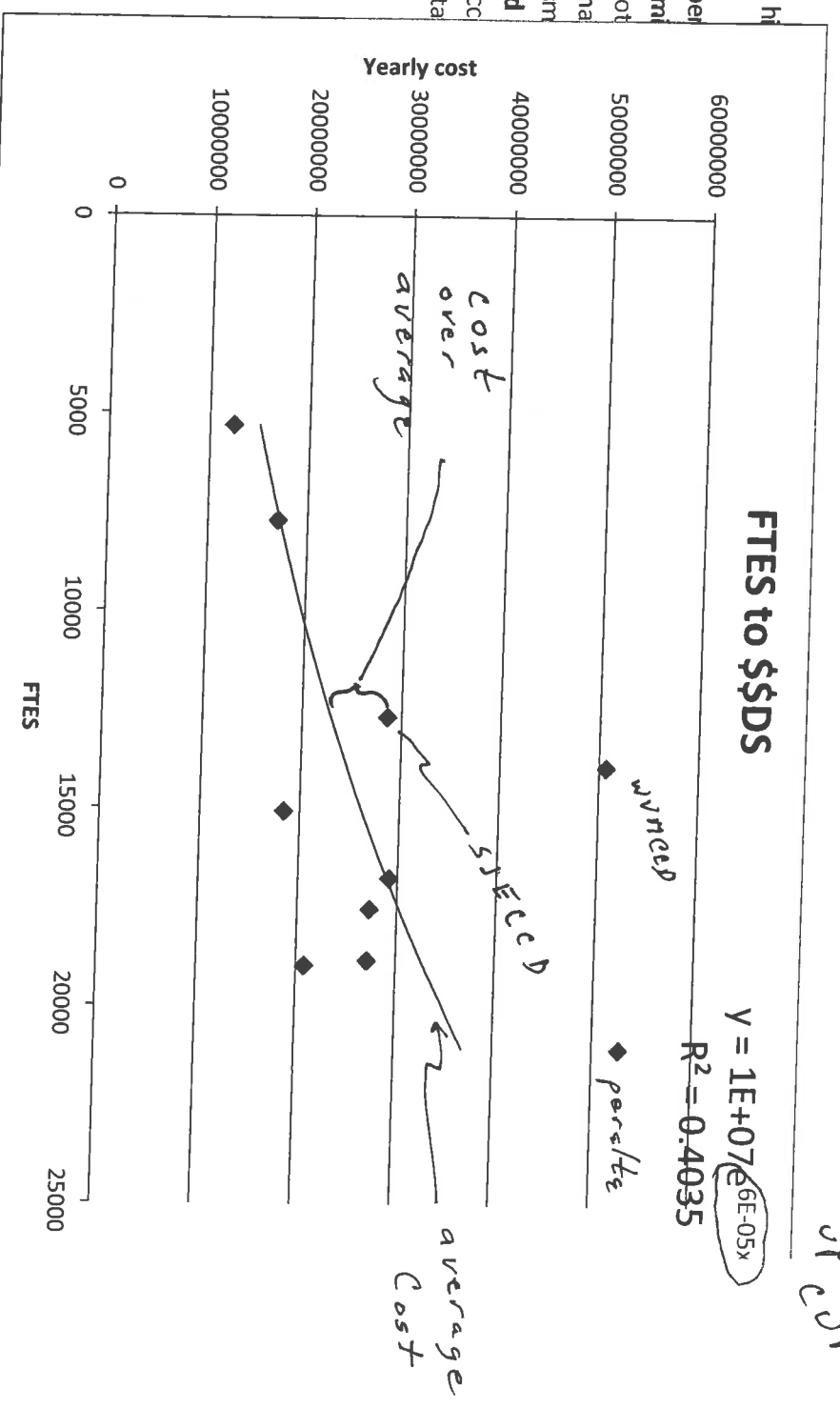
Query Expense

Fu	Lo	User	Objct	ID-Line	Date	Description	Budget
6771 - Campus Police							68,000.00
10	99	00000	54320	05932 - 8	05/06/15	Copier Supplies	48,000.00
10	99	00000	55610	05932 - 6	05/06/15	Equipment Leases	11,343.00
10	99	00000	55620	05932 - 7	05/06/15	Repairs	3,000.00
10	99	00000	55625	05932 - 3	05/06/15	PM Agreement	17,644.00
10	99	00000	55810	05932 - 9	05/06/15	Postage	46,500.00
6773 - Reprographics							126,487.00
10	99	00000	55100	05956 - 19	07/27/16	Distance Education Hosting (Moodle)	29,577.00
10	99	00000	55100	05956 - 8	07/27/16	Personal Services	56,294.00
10	99	00000	55100	05956 - 3	07/27/16	1098T Contractor	27,000.00
10	99	00000	55100	05956 - 4	07/27/16	Emergency Notification System	13,000.00
10	99	00000	55130	05956 - 7	07/27/16	License Renewal	256,299.00
10	99	00000	55625	05956 - 17	07/27/16	Maintenance	609,293.00
6780 - ITSS							991,463.00
10	99	00000	52110	05951 - 28	08/17/16	Accumulated Comp Time	75,000.00
10	99	00000	52110	05951 - 29	08/17/16	Vac Liability	175,000.00
6792 - Accumulated Vacation-Noninstr.							250,000.00
10	99	00000	52310	05951 - 22	08/17/16	DW Non-Instructional Interpreters	32,000.00
10	99	00000	52410	05951 - 27	08/17/16	DW Instructional Interpreters	180,000.00
10	99	00000	53220	05951 - 19	08/17/16	Interpreters PERS	6,500.00
10	99	00000	53320	05951 - 2	08/17/16	Interpreters OASDI	16,000.00
10	99	00000	53520	05951 - 9	08/17/16	Interpreters UI	500.00
10	99	00000	53620	05951 - 11	08/17/16	Interpreters WC	4,500.00
10	99	00000	55100	05951 - 26	08/17/16	DW Interpreter Services	25,000.00
10	99	00000	55100	05951 - 32	08/17/16	ADA Employee Accommodation	25,000.00
10	99	00000	56411	05951 - 33	08/17/16	ADA Equipment	25,000.00
7106 - ADA Projects							314,500.00
10	99	00000	55700	05955 - 8	08/09/16	40 S. Market Street Property Tax Special Assessments	5,765.00
7120 - Facilities & Planning							5,765.00
10	99	00000	57305	05991 - 4	08/23/16	Interfund Trans Out-to 11 to bal to zero	364,798.00
10	99	00000	57320	05991 - 8	08/23/16	Interfund Trans Out (10 to 85) - Debt Payment	1,884,758.00
10	99	39997	57304	05991 - 5	08/23/16	Interfund Trans Out - to WFI in 16 for Redesign Effort (Ext. Director)	190,627.00
10	99	39997	57304	05991 - 6	08/23/16	Interfund Trans Out - to WFI for Redesign Effort (Exec Assistant)	108,429.00
10	99	39997	57304	05991 - 2	08/23/16	Interfund Transfer Out - to WFI in 16 for Redesign Effort (Dean of Workforce & Economic Dev)	181,673.00
10	99	39997	57304	05991 - 3	08/23/16	Interfund Transfer Out - to WFI in 16 for Redesign Effort (Dean, Bus. & Technology)	84,770.00
7310 - Interfund Transfers							2,815,055.00
10	99	00000	53420	05992 - 1	07/28/16	Health and Welfare clearing	7,701,650.00
10	99	00000	53490	05992 - 2	07/28/16	Health and Welfare clearing	-7,701,650.00
10	99	00000	53520	05992 - 5	07/28/16	Unemployment Insurance Clearing	440,085.00
10	99	00000	53590	05992 - 6	07/28/16	Unemployment Insurance Clearing	-440,085.00
10	99	00000	53620	05992 - 3	07/28/16	Workers Comp clearing	1,175,657.00
10	99	00000	53690	05992 - 4	07/28/16	Workers Comp clearing	-1,175,657.00
10	99	39996	55830	05992 - 7	07/28/16	High Impact Programs	300,000.00
9905 - Undistributed Costs							300,000.00
10	99	25620	53111	05951 - 16	08/17/16	State STRS On-Behalf Payment	2,156,084.00
9999 - General Ledger Expense							2,156,084.00

Query Expense

Fu	Lo	User	Objct	ID-Line	Date	Description	Budget
Grand Total							12,548,875.00

students	price of ds		
5314	12340140	0	west hi
7726	16996519	0	yuba
15078	18351709	0	san ber
16764	29126890	0	Yosemi
17553	27239554	0	Chabot
18851	27103082	0	san ma
18977	20779669	0	Grossm
12691	28531810	0	sjeccd
13918	50682210	14800000	wvmcc
21042	52669907	16000000	peralta



upward curve

Slope is marginal per student cost
more cost for each student with
 bigger school districts

From Annis Frazier